COURSE NUMBER: ACCT 3311.001

COURSE TITLE: Intermediate Accounting I

COURSE DESCRIPTION: In-depth study of accounting theory and concepts with emphasis on corporate financial accounting and reporting under U.S. GAAP, and exposure to IFRS.

REQUIRED TEXT & MATERIALS:
- CengageNow (optional – included in Bundle)
- A simple four-function calculator (no financial or graphing calculators, cell phones, etc.)
- Scantron Form will be required for exams (Form #882-E recommended).

PREREQUISITES: Grade of ‘C’ or better in ACCT 2301
Completion of the Principles of Accounting Competency Exam (PACE)

INSTRUCTOR: Veronda F. Willis, Ph.D., CPA, CGMA
Associate Professor of Accounting

OFFICE INFORMATION:
- Room - Business 125
- Phone: 903-565-5822
- Email: vwillis@uttyler.edu (preferred method of contact)

OFFICE HOURS:
- Mondays and Wednesdays: 1:00 – 2:00 pm, Tuesdays: 2:30 – 4:00 pm
- All other times by appointment

TEACHING METHOD: The principles and concepts covered in this course will be facilitated through the use of lecture supplemented with class discussion, problem solving and analysis, and case(s)/project(s).
COURSE OBJECTIVES:

BBA Student Learning Outcomes:

Discipline Based Knowledge
Written Communication
Technological Competence
Global Awareness
Social Responsibility

I. KNOWLEDGE OBJECTIVES OF THIS COURSE INCLUDE:

1. To understand the changing environment of accounting and the “conceptual framework” that provides the theoretical basis for the generally accepted accounting principles used in the United States (U.S.) for financial reporting.
2. To apply theory and principles for properly measuring income, recording and reporting asset accounts, and understand the concept of comprehensive income.
3. To understand and prepare financial statements and other financial reports based on U.S. generally accepted accounting principles.
4. To use ratio analysis in analyzing financial statements and to understand the related note disclosures.

II. COMPETENCIES TO BE DEMONSTRATED IN THIS COURSE INCLUDE:

A. COMPUTER-BASED SKILLS

1. WORD PROCESSING: Written assignments for submission will develop skills using a word processing program to assimilate, manipulate, organize, store, and present information.
2. SPREADSHEET: Written assignments for submission may use a spreadsheet program to develop, evaluate, organize, process, store and present information.
3. PRESENTATION SOFTWARE: Presentation software may be used to facilitate oral presentations.
4. DATABASE MANIPULATION: No database manipulation is required for this course.
5. INTERNET SEARCH SKILLS: Research via the internet will develop the skills of accessing and evaluating information.

B. COMMUNICATION SKILLS

1. WRITTEN: Students are expected to prepare written problem solutions, case analysis, answers to examination questions, and support for cases/projects. They will demonstrate the ability to select, evaluate, and communicate information effectively using written, graphic, pictorial, or multi-media methods.
   a. REPORT ORGANIZATION: Required by course assignments.
   b. REFERENCING: Required by course assignments.
2. ORAL: Students are expected to participate in class discussions, problem solving, group discussions, and case analysis. They will learn to select, evaluate and communicate information using oral methods as well as develop listening skills.
C. INTERPERSONAL SKILLS

1. TEAM-BASED ABILITIES - INTRA-GROUP AND INTER-GROUP COOPERATION: This course is problem-oriented and students will work accounting problems in and out of class.
2. LEADERSHIP: No specific leadership activities are planned for this class.
3. CONFLICT RESOLUTION: Interpersonal conflict resolution may be demonstrated via group discussions and team involvement. If teamwork is assigned, peer assessments will be a component of the grade.

D. PROBLEM SOLVING (CRITICAL THINKING)

1. CONCEPTUAL THINKING: Required by case and problem assignments
2. GATHERING AND ANALYZING DATA: Required by assignments, cases, and projects.
3. QUANTITATIVE AND STATISTICAL SKILLS: Students must apply basic quantitative skills in order to solve selected assignments, cases, projects and assessments.
4. CREATIVITY AND INNOVATION: Required by assignments, cases, and projects.

E. ETHICAL ISSUES IN DECISION MAKING AND BEHAVIORS: Ethics cases and class discussion require reflection on ethical dilemmas and decisions on appropriate courses of action.

F. PERSONAL ACCOUNTABILITY FOR ACHIEVEMENT:

1. MEETING DEADLINES: Students should be aware of all due dates and submit all work on or before the assigned due date. **Late work is not accepted and make-ups exams are given only in extenuating circumstances.**
2. QUALITY OF WORK PERFORMED: Work performed should be of high quality: complete, accurate, organized, and professional.

G. COMPETENCE IN BASIC BUSINESS PRINCIPLES:

1. COMPETENCE IN MAJOR FIELD AND GROUNDING IN OTHER MAJOR CORE AREAS: required by case and problem assignments
2. AWARENESS OF INTERNATIONAL AS WELL AS DOMESTIC IMPLICATIONS OF BUSINESS DECISIONS: Required by assignments involving international issues.
3. UNDERSTANDING AND APPRECIATION OF STRATEGIC IMPACT OF BUSINESS DECISIONS: required by case and problem assignments.

III. OUTCOMES FOR STUDENTS TO SUCCESSFULLY COMPLETE THIS COURSE:

1. Demonstrate an understanding of the changing environment of accounting and the “conceptual framework” that provides the theoretical basis for the generally accepted accounting principles used in the U.S. for financial reporting.
2. Demonstrate the ability to apply theory and principles for recording and reporting asset accounts, properly measuring income and comprehensive income.
3. Be capable of appropriately preparing comprehensive financial statements for an ongoing business enterprise and conducting financial statement analyses.
TOPICS COVERED:

<table>
<thead>
<tr>
<th>Topic</th>
<th>Classroom Minutes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conceptual framework and principles</td>
<td>350</td>
</tr>
<tr>
<td>Financial statements and analysis</td>
<td>650</td>
</tr>
<tr>
<td>Cash and Accounts receivable</td>
<td>250</td>
</tr>
<tr>
<td>Valuation of inventories</td>
<td>425</td>
</tr>
<tr>
<td>Property, Plant, &amp; Equipment and Intangible assets</td>
<td>575</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,250</strong></td>
</tr>
</tbody>
</table>

EVALUATION: The student’s grade for the semester will determined by performance on the following – all course work is to be done individually unless otherwise stated.

 Exam 1          24%
 Exam 2          28%
 Comprehensive Final Exam 28%
 Cases/Projects  10%
 Quizzes, homework, participation 10%
 **Total percentage** 100%

Grading scale:

- 100 – 90% A
- 89.99 – 80% B
- 79.99 – 70% C
- 69.99 – 60% D
- <60% F

NOTE: Any deviation from the above grading scale will be to the benefit of the student. All deviations, if any, are automatically forfeited in cases of grade disputes and the above grading scale will stand. This is a complete listing of the course requirements. Extra-credit assignments will not be available on an individual basis—no exceptions. Do not ask.

GRADE REPLACEMENT/FORGIVENESS POLICY
If you are repeating this course for a grade replacement/forgiveness, you must file a Grade Replacement Contract with the Enrollment Services Center (ADM 230) by the 12th day (Census Date) of class. Grade Replacement Contracts are available in the Enrollment Services Center or at http://www.uttyler.edu/registrar. Failure to file a Grade Replacement Contract will result in both the original and repeated grade being used to calculate your overall grade point average. Undergraduates are eligible to exercise grade replacement for only three course repeats during their career at UT Tyler; graduates are eligible for two grade replacements. Full policy details are printed on each Grade Replacement Contract.

STUDENT-MANDATED COURSE DROP POLICY
Texas law prohibits a student who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. This includes courses dropped at another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the census date (See Academic Calendar for the specific date).

INCOMPLETE POLICY
If a student, because of extenuating circumstances, is unable to complete all of the requirements of this course by the end of the semester, then I may issue an incomplete (I) for the course. An incomplete is NOT a substitute for a failing grade. I will only issue an incomplete, if at the time of the extenuating circumstance, the student is passing the class. The student must complete the required work within the guidelines established by the university.
PRINCIPLES OF ACCOUNTING COMPETENCY EXAM (PACE)
All students taking this course must pass the Principles of Accounting Competency Exam by Census Day, Monday, January 29, 2018. The PACE Exam is graded on a pass/fail (complete/incomplete) basis.

CLASS LECTURE & READING ASSIGNMENTS
Chapters should be read prior to coming to class. All course lectures, in-class activities, and discussions assume that you have completed the required reading prior to coming to class. Textbooks and calculators should be brought to all classes.

Wahlen, Jones & Pagach: Intermediate Accounting: Reporting and Analysis, 2nd edition 2017 Update, the required text for this class, is an essential part of your classroom experience and a key component to you being prepared and succeeding in this course.

EXAMINATIONS (80% OF FINAL GRADE)
Two mid-term exams and a comprehensive final exam will be given. The content and format of the exams will vary, but may include any of the following: multiple choice questions, problems, fill in the blank, completion, matching, or essays. During exams, only simple four-function calculators are allowed. Sharing calculators is not permitted. No programmable calculators or cell phones are allowed during an examination. All other electronic/photographic devices (e.g., watches, cameras, etc.) must be removed during exams.

Make-up exams will ONLY be given under extenuating conditions. The following are considered extenuating conditions: hospitalization, medical emergency, physical injury, or death of an immediate family member. You MUST provide proof of your extenuating condition in order to facilitate an exam make-up. For extenuating conditions, make-up exams must be taken within three days of your medical release. A modified final exam (will include material from the missed exam in addition to the regular final material) may be weighted to count for the missed exam contingent upon my prior approval. All athletes must present (at the beginning of the semester) a schedule of approved absences in order to make up work.

Exams will not be returned to you in class as class time is short. You should review your exam in my office. If you believe there is an error in grading of a midterm exam, bring it to my attention within two weeks of the date that the exam is graded by stating your reason in writing.

PROJECTS (10% OF FINAL GRADE)
There will be an annual report project assigned. Other projects may be assigned as necessary. The projects will require analysis of accounting data and written conclusions/recommendations in a professional business format. Solutions will be graded for completeness, accuracy, and professionalism. Please type or word-process your written work. No handwritten cases/projects are accepted. Electronic documents are accepted in Microsoft Word or Excel only. No late projects are accepted.

QUIZZES, HOMEWORK, AND PARTICIPATION (10% OF FINAL GRADE)
Quizzes, homework, and participation constitute 10% of your final grade. Attendance will be taken for each class and will be considered when evaluating participation. Class participation is highly encouraged and I will call on students during class.

Homework assignments must be handwritten (no word or excel homework assignments will be accepted) and will be randomly collected and graded for accuracy and completeness. Quizzes or in-class assignments may be substituted. These quizzes and assignments may not be made up and no late assignments will be accepted. One assignment/quiz will be dropped. Homework should be completed (attempted) prior to coming to class. Experience has shown that a clear understanding of accounting concepts and principles requires working through problems. While it can be difficult and even frustrating, the end result of understanding will serve you well in the future. Consultation with others on homework assignments (only) is highly encouraged but you should not copy another student’s homework.
COMPANION WEBSITE, CENGAGENOW, AND REVIEWS
To enhance your learning experience, students are highly encouraged 1) to attend any additional review sessions that may be offered throughout the semester, 2) to use the textbook companion website at the Companion Website, and 3) to use the publisher’s online additional course resources in CengageNow (aka CNOW), which contains key term and other quizzes. There are links and instructions on Canvas (under external links and Cengage).

CANVAS
All course material is available on Canvas. Announcements, grades, lecture slides, case projects, assignments, and activities are posted on Canvas. You should check Canvas regularly for updates. You are responsible for meeting deadlines and retrieving any information from Canvas.

EMAIL PROTOCOL
The best way to contact me is by email. Please use the following protocol: (1) use your UT Tyler email account; (2) put your course number (ACC 3311) in the subject line; (3) sign the email with your full name. The UT Tyler Canvas site is the primary means of communication with students outside of class and should be checked on a regular basis.

TIME REQUIREMENT FOR THIS COURSE
The time requirement to earn an above average grade in this course is significant, although it may vary for each student. Students should be prepared to spend 9-15 hours per week which includes 2.6 hours of class time.

HOW TO SUCCEED IN THIS COURSE
Every student has different goals, learning styles, and study habits; therefore it is up to you to determine what works best for you. However, I can offer a couple of suggestions for this particular course that may make achieving your goals easier. First, realize that accounting by its nature often builds on itself. As such, it is crucial that you stay on top of the material as we progress. If you dig yourself into a hole in the beginning, you may find it difficult to climb out. Second, to the extent possible, read through the material and homework assignments before the topics are discussed in class. This will not only force you to keep up with the material; but also it will enhance your in-class learning and in general make your time in class more enjoyable. It is my philosophy that both hard work and mastery of the course material should be rewarded. To earn a top grade in this class you will need both. Overall students should understand the demanding nature of accounting and should be willing to invest the necessary time and effort to succeed in the course.

CLASSROOM POLICIES:
1. Class starts promptly at the assigned time. If you have a problem that prohibits you from arriving to class on time, please inform me as soon as possible. If this is a continuing issue, please select a seat near the entrance to minimize the disruptions to the classroom.
2. Inform me in advance if you must leave the class before the scheduled ending time.
3. Electronic devices (cell phones, pagers, iPods, etc.) must be deactivated during class. Texting and surfing the internet in class is not allowed.
4. Textbooks, materials and calculators should be brought to all classes.
5. Courtesy to the instructor and fellow students is expected. Open discussion is encouraged in the classroom, but derogatory remarks and profanity will not be allowed in the classroom.
6. Dishonesty will not be tolerated in this class. Violations of accepted standards of conduct will result in the imposition of the penalties allowed by the University.
7. In an accounting class, missing just one class can cause you to fall behind! If you are absent, it is your responsibility to obtain materials and class notes. Lengthy instructions will not be repeated on a one-to-one basis.
8. Class assignments are due at the beginning of class if you wish to make notes or corrections on your work, please bring two copies one to submit and another for your use.

LATE WORK IS NOT ACCEPTED.
**UT Tyler Honor Code**
Every member of the UT Tyler community joins together to embrace: Honor and integrity that will not allow me to lie, cheat, or steal, nor to accept the actions of those who do.

**College of Business Statement of Ethics**
The ethical problems facing local, national and global business communities are an ever-increasing challenge. It is essential the College of Business and Technology help students prepare for lives of personal integrity, responsible citizenship, and public service. In order to accomplish these goals, both students and faculty of the College of Business and Technology at The University of Texas at Tyler will:

- Ensure honesty in all behavior, never cheating or knowingly giving false information.
- Create an atmosphere of mutual respect for all students and faculty regardless of race, creed, gender, age or religion.
- Develop an environment conducive to learning.
- Encourage and support student organizations and activities.
- Protect property and personal information from theft, damage and misuse.
- Conduct yourself in a professional manner both on and off campus.

**Academic Dishonesty Statement**
The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrates a high standard of individual honor in his or her scholastic work.

Scholastic dishonesty includes, but is not limited to, statements acts or omissions related to applications for enrollment of the award of a degree, and/or the submission, as one’s own work of material that is not one’s own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.

University regulations require the instructor to report all suspected cases of academic dishonesty to the Dean of Students for disciplinary action. In the event disciplinary measures are imposed on the student, it becomes part of the student’s official school records. Also please note that the handbook obligates you to report all observed cases of academic dishonesty to the instructor.

“All that is required for dishonesty to flourish is that good men and women do nothing.”

**Student Standards of Academic Conduct**
Disciplinary proceedings may be initiated against any student who engages in scholastic dishonesty, including, but not limited to, cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts.

i. “Cheating” includes, but is not limited to:
- copying from another student’s test paper;
- using, during a test, materials not authorized by the person giving the test;
- failure to comply with instructions given by the person administering the test;
- possession during a test of materials which are not authorized by the person giving the test, such as class notes or specifically designed “crib notes”. The presence of textbooks constitutes a violation if they have been specifically prohibited by the person administering the test;
- using, buying, stealing, transporting, or soliciting in whole or part the contents of an unadministered test, test key, homework solution, or computer program;
- collaborating with or seeking aid from another student during a test or other assignment without authority;
• discussing the contents of an examination with another student who will take the examination;
• divulging the contents of an examination, for the purpose of preserving questions for use by another, when the instructors has designated that the examination is not to be removed from the examination room or not to be returned or to be kept by the student;
• substituting for another person, or permitting another person to substitute for oneself to take a course, a test, or any course-related assignment;
• paying or offering money or other valuable thing to, or coercing another person to obtain an unadministered test, test key, homework solution, or computer program or information about an unadministered test, test key, home solution or computer program;
• falsifying research data, laboratory reports, and/or other academic work offered for credit;
• taking, keeping, misplacing, or damaging the property of The University of Texas at Tyler, or of another, if the student knows or reasonably should know that an unfair academic advantage would be gained by such conduct; and
• misrepresenting facts, including providing false grades or resumes, for the purpose of obtaining an academic or financial benefit or injuring another student academically or financially.

ii. “Plagiarism” includes, but is not limited to, the appropriation, buying, receiving as a gift, or obtaining by any means another’s work and the submission of it as one’s own academic work offered for credit.

iii. “Collusion” includes, but is not limited to, the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any section of the rules on scholastic dishonesty.

iv. All written work that is submitted will be subject to review by SafeAssignTM, available on Canvas.

STUDENTS RIGHTS AND RESPONSIBILITIES
To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link: http://www.utyler.edu/wellness/rightsresponsibilities.php

CAMPUS CARRY
We respect the right and privacy of students 21 and over who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at http://www.utyler.edu/about/campus-carry/index.php

UT TYLER A TOBACCO-FREE UNIVERSITY
All forms of tobacco will not be permitted on the UT Tyler main campus, branch campuses, and any property owned by UT Tyler. This applies to all members of the University community, including students, faculty, staff, University affiliates, contractors, and visitors.

Forms of tobacco not permitted include cigarettes, cigars, pipes, water pipes (hookah), bidis, kreteks, electronic cigarettes, smokeless tobacco, snuff, chewing tobacco, and all other tobacco products.

There are several cessation programs available to students looking to quit smoking, including counseling, quitlines, and group support. For more information on cessation programs please visit www.utyler.edu/tobacco-free.

STUDENT ACCESSIBILITY AND RESOURCES
In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA) the University offers accommodations to students with learning, physical and/or psychiatric disabilities. If you have a disability, including a non-visible diagnosis such as a learning disorder, chronic illness, TBI, PTSD, ADHD, or you have a history of modifications or accommodations in a previous educational environment, you are encouraged to visit https://hood.accessiblelearning.com/UTTyler and fill out the New Student application. If you are unsure if the above criteria applies to you, but have questions or concerns please contact the SAR office. For more information, including filling out an application for services, please visit the SAR webpage at http://www.utyler.edu/disabilityservices, the SAR office located in the University Center, Room # 3150 or call 903.566.7079.
**STUDENT ABSENCE DUE TO RELIGIOUS OBSERVANCE**
Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

**STUDENT ABSENCE FOR UNIVERSITY-SPONSORED EVENTS AND ACTIVITIES**
If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when make-up assignments will be completed.

**SOCIAL SECURITY AND FERPA STATEMENT**
It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

**EMERGENCY EXITS AND EVACUATION**
Everyone is required to exit the building when a fire alarm goes off. Follow your instructor’s directions regarding the appropriate exit. If you require assistance during an evacuation, inform your instructor in the first week of class. Do not re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services.

**UT Tyler Resources for Students**
- UT Tyler Writing Center (903.565.5995), writingcenter@uttyler.edu
- UT Tyler Tutoring Center (903.565.5964), tutoring@uttyler.edu
- The Mathematics Learning Center, RBN 4021, this is the open access computer lab for math students, with tutors on duty to assist students who are enrolled in early-career courses.
- UT Tyler Counseling Center (903.566.7254)

**Another Writing Source**
- Purdue Online Writing Lab https://owl.english.purdue.edu/owl. The Online Writing Lab (OWL) at Purdue University houses writing resources and instructional material, and we provide these as a free service of the Writing Lab at Purdue.

**University Policies**
Please see the informational sheet posted at http://www.uttyler.edu/academicaffairs/files/syllabuspolicy.pdf and on Canvas for further explanation of the policies contained in this syllabus and additional student policies.
### Tentative Course Outline

<table>
<thead>
<tr>
<th>Date</th>
<th>Chapter</th>
<th>Topic</th>
<th>Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wed., Jan. 24</td>
<td>1-2</td>
<td>The Demand For &amp; Supply of Financial Accounting Information</td>
<td>1st HW Info due</td>
</tr>
<tr>
<td>Mon., Jan. 29</td>
<td></td>
<td>Census Day: 12th day of classes</td>
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</tr>
<tr>
<td>Wed., Feb. 7</td>
<td>4-5</td>
<td>The Balance Sheet and the Statement of Shareholders’ Equity</td>
<td>Ch. 4, AR 2</td>
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<tr>
<td>Wed., Feb. 21</td>
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<td>Exam 1, Chapters 1 - 5</td>
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<tr>
<td>Wed., Feb. 28</td>
<td>5-6</td>
<td>Cash and Receivables</td>
<td>Ch. 6, AR 4</td>
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<tr>
<td>Wed., Mar. 7</td>
<td>6-7</td>
<td>Inventories: Cost Measurement and Flow Assumptions</td>
<td>Ch. 7, HO</td>
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<tr>
<td>Wed., Mar. 14</td>
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<td>Spring Break</td>
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<tr>
<td>Wed., Mar. 21</td>
<td>7-8</td>
<td>Inventories: Special Valuation Issues</td>
<td>Ch. 8, AR5</td>
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<tr>
<td>Wed., Mar. 28</td>
<td></td>
<td>Exam 2, Chapters 6 - 8</td>
<td></td>
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<tr>
<td>Mon., Apr. 2</td>
<td></td>
<td>Last day to withdraw from a class</td>
<td></td>
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<tr>
<td>Wed., Apr. 4</td>
<td>8-10</td>
<td>PPE: Acquisition and Subsequent Investments</td>
<td>AR-Add’l</td>
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<tr>
<td>Wed., Apr. 11</td>
<td>10-11</td>
<td>PPE: Acquisition and Subsequent Investments</td>
<td>Ch. 10</td>
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<tr>
<td>Wed., Apr. 18</td>
<td>11-12</td>
<td>Depreciation, Depletion, Impairment, and Disposal</td>
<td>Ch. 11, AR6</td>
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<tr>
<td>Wed., Apr. 25</td>
<td>12</td>
<td>Intangibles</td>
<td>Ch. 12, AR 7</td>
</tr>
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</table>

**WED., MAY 2, 2018**

COMPREHENSIVE FINAL EXAM – CHAPTERS 10 -12 (MAINLY): TBA

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Census Day - 11th class day (last day to withdraw without penalty) - Monday, January 29, 2018

Last day to drop or withdraw – Monday, April 2, 2018

This is a tentative syllabus and course outline. The instructor reserves the right to make changes as necessary. Changes to this syllabus will be announced in class and all students (whether present or not during the announcement) will be held accountable for these changes.